PAGE 01

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: SATO

Atty. Dkt.: VX032544

Serial No.: 10/615,801

Art Unit: 1797

Filed: 7/10/2003

Examiner: Cephia D. Toomer

Title: MANUFACTURING METHOD OF

WATER EMULSION FUEL

Mail Stop Amendment Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Date: 23 April 2008

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this correspondence is being facsimile transmitted to the USPTO (Fax. No. 571-273-8300) on 23 April 2008

Typed Name: Patricia Kushin.

Signature:

Sir:

In response to the office action mailed 25 January 2008, please amend the application as follows:

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 6 of this paper.